



Trustees' Financial Summary

FY2015-16

Submit ID: 0477-62212047

**** Recalculated ****

24 Lake County

0477 Polson Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Pamela Clary **Phone #:** (406) 883-6355

(Signature)

(Date)

Chair, Board of Trustees: Caroline McDonald

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
148	Mac	LOCAL		
149	Medicaid	STATE		State
150	Medicaid	STATE		State
154	Miscellaneous State Grant	STATE		State
287	Johnson O'Malley (JOM)	FEDERAL		15.130
414	Title VII, Indian Education	FEDERAL		84.060
428	Migrant Education	FEDERAL		84.011
435	Title V, Part A, Innovative Programs	FEDERAL		84.298
447	Summer School	LOCAL		Local
467	IDEA Part B	FEDERAL		84.027
500	Garden Grant/Whole Kids Foundation	LOCAL		
507	ASP	LOCAL		
603	Title I - Schoolwide	FEDERAL	02404773216	Federal
605	Gen YOUTH Foundation	LOCAL		
614	Title VII, Indian Education	FEDERAL		84.060
619	MOST	STATE		
621	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
627	Linderman Resource	LOCAL		
635	21st Century Community Learning	FEDERAL		84.287
641	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
642	Title III Part A English Language Acquisition	FEDERAL		84.365A
647	Title I, Part C, Migrant Ed	FEDERAL		84.011A
653	IDEA Preschool	FEDERAL		84.173A
661	Gifted and Talented	STATE		State
667	IDEA Part B	FEDERAL		84.027

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	817,259.31	254,177.44	127,274.36	
02	Taxes Receivable - Real and Personal (120-149)	53,353.25	13,021.46	1,170.03	
03	Taxes Receivable - Protested (150-159)	5,150.81	21,920.91	175.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	875,763.37	289,119.81	128,620.01	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	15,769.82	10,583.40		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	15,769.82	10,583.40		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	58,504.06	34,942.37	1,345.65	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	35,146.27	11,638.75	103,533.33	
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	766,343.22	231,955.29	23,741.03	
52	TOTAL FUND BALANCE/EQUITY	801,489.49	243,594.04	127,274.36	
53	TOTAL LIABILITIES AND FUND BALANCE	875,763.37	289,119.81	128,620.01	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,293.52	294,709.64	(455,639.27)	9,853.90
02	Taxes Receivable - Real and Personal (120-149)				601.64
03	Taxes Receivable - Protested (150-159)				56.45
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			435,697.10	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,293.52	294,709.64	(19,942.17)	10,511.99
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			371.24	95.33
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			371.24	95.33
DEFERRED INFLOWS					
36	Deferred Inflows (680)				658.09
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			6,708.27	3,853.00
48	Fund Balance for Budget	1,293.52	294,709.64	(27,021.68)	5,905.57
52	TOTAL FUND BALANCE/EQUITY	1,293.52	294,709.64	(20,313.41)	9,758.57
53	TOTAL LIABILITIES AND FUND BALANCE	1,293.52	294,709.64	(19,942.17)	10,511.99

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			29,975.97	15,121.79
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			29,975.97	15,121.79
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			29,975.97	15,121.79
52	TOTAL FUND BALANCE/EQUITY			29,975.97	15,121.79
53	TOTAL LIABILITIES AND FUND BALANCE			29,975.97	15,121.79

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			500,503.62	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			500,503.62	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			25,000.74	
48	Fund Balance for Budget			475,502.88	
52	TOTAL FUND BALANCE/EQUITY			500,503.62	
53	TOTAL LIABILITIES AND FUND BALANCE			500,503.62	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	34,006.70			1,060.49
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	34,006.70			1,060.49
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	8,949.85			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	25,056.85			1,060.49
52	TOTAL FUND BALANCE/EQUITY	34,006.70			1,060.49
53	TOTAL LIABILITIES AND FUND BALANCE	34,006.70			1,060.49

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		(126,909.21)		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		(126,909.21)		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		(126,909.21)		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		(126,909.21)		
53	TOTAL LIABILITIES AND FUND BALANCE		(126,909.21)		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,449.20	392,369.59		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	61,449.20	392,369.59		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		313.74		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		313.74		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	1,803.00	4,801.94		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	59,646.20	387,253.91		
52	TOTAL FUND BALANCE/EQUITY	61,449.20	392,055.85		
53	TOTAL LIABILITIES AND FUND BALANCE	61,449.20	392,369.59		



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	2,882,208.94	2,725,383.38
1112	District Levy - Personal Property	6,353.97	10,510.01
1113	District Levy - Heavy Motor Vehicles	27.14	30.67
1114	District Levy - Pers Prop/Mobile Homes	4,400.60	9,981.34
1190	Penalties and Interest on Taxes	13,119.31	6,267.45
1510	Interest Earnings	4,362.11	91.63
1900	Other Revenue from Local Sources	6,009.10	4,686.17
3110	Direct State Aid	3,030,011.36	3,107,683.15
3111	Quality Educator	312,964.00	318,042.76
3112	At Risk Student	58,936.07	57,979.90
3113	Indian Education For All	24,602.40	25,118.64
3114	American Indian Achievement Gap	96,200.00	98,400.00
3115	State Spec Ed Allowable Cost Pymt to Districts	449,022.97	438,088.67
3116	Data For Achievement	18,090.00	24,060.00
3118	Natural Resource Development	21,592.36	34,888.71
3120	State Guaranteed Tax Base Aid	761,337.20	822,849.84
3444	State School Block Grant	176,581.10	176,581.10
3446	SB96 Block Grant Reimbursement	5,831.46	0.00
6100	Material Prior Period Revenue Adjustments	3,369.22	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,875,019.31	7,860,643.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	3,644,901.93	4,017,975.47
			2XX Personal Services - Employee Benefits	421,790.98	445,235.56
			3XX Purchased Professional and Technical Services	716.11	716.75
			4XX Purchased Property Services	688.90	85.00
			5XX Other Purchased Services	30,683.97	20,696.28
			6XX Supplies and Materials	204,974.85	146,063.75
			7XX Property and Equipment Acquisition	9,869.78	10,094.99
			810 Dues and Fees	113.00	25.00
			8XX Other Expenditures	0.00	109.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	52,729.61	60,254.56
			2XX Personal Services - Employee Benefits	3,853.47	3,937.28
			3XX Purchased Professional and Technical Services	0.00	120.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	386.88	209.90
			6XX Supplies and Materials	2,978.85	1,110.95
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	60,815.43	62,088.00
			2XX Personal Services - Employee Benefits	9,191.29	9,447.53
			5XX Other Purchased Services	260.80	0.00
			6XX Supplies and Materials	1,519.20	64.95
			810 Dues and Fees	20.00	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	205,747.56	215,969.67
			2XX Personal Services - Employee Benefits	18,825.15	19,550.63
			4XX Purchased Property Services	358.70	447.00
			5XX Other Purchased Services	22.50	0.00
			6XX Supplies and Materials	36,730.63	33,411.41
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	42,270.61	39,434.80
			2XX Personal Services - Employee Benefits	972.00	1,967.79
			3XX Purchased Professional and Technical Services	57,320.38	64,851.04
			4XX Purchased Property Services	1,149.06	977.79
			5XX Other Purchased Services	54,528.35	40,653.90
			6XX Supplies and Materials	25,990.30	14,873.02
			810 Dues and Fees	9,188.19	10,897.45
			8XX Other Expenditures	721.45	7.95
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	429,858.81	472,195.64
			2XX Personal Services - Employee Benefits	106,311.69	120,279.97
			3XX Purchased Professional and Technical Services	0.00	1,399.00
			5XX Other Purchased Services	6,946.02	2,162.12
			6XX Supplies and Materials	4,089.08	0.00
			810 Dues and Fees	1,769.00	1,700.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	56,063.05	45,271.82
			2XX Personal Services - Employee Benefits	3,667.74	2,708.21
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	307,685.96	269,112.63
			2XX Personal Services - Employee Benefits	97,170.82	86,041.81
			4XX Purchased Property Services	233,580.17	254,270.98
			5XX Other Purchased Services	84,239.28	86,679.55
			6XX Supplies and Materials	7,619.74	6,868.73
			7XX Property and Equipment Acquisition	0.00	12,279.78
			810 Dues and Fees	403.00	415.13
			8XX Other Expenditures	966.06	511.12

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	4,016.13	0.00	
280	Special Education - Local and State					
		1XXX	Instruction			
			1XX Personal Services - Salaries	796,885.97	734,229.24	
			2XX Personal Services - Employee Benefits	133,812.72	140,653.05	
			3XX Purchased Professional and Technical Services	30.00	1,826.50	
			5XX Other Purchased Services	652.79	0.00	
			6XX Supplies and Materials	4,744.26	2,946.28	
			810 Dues and Fees	0.00	30.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	112,827.29	88,224.92	
			2XX Personal Services - Employee Benefits	15,941.21	0.00	
			3XX Purchased Professional and Technical Services	0.67	0.00	
			810 Dues and Fees	250.00	0.00	
		24XX	Support Services - School Administration			
			1XX Personal Services - Salaries	49,638.49	53,729.24	
			2XX Personal Services - Employee Benefits	8,422.45	11,264.05	
			5XX Other Purchased Services	250.00	0.00	
			810 Dues and Fees	0.00	360.00	
		25XX	Support Services - Business			
			1XX Personal Services - Salaries	316.95	9,319.06	
			2XX Personal Services - Employee Benefits	109.06	0.00	
		26XX	Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	21,699.98	
316	Data For Achievement					
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	18,090.00	49,986.19	
365	Indian Education for All - OTO & Ongoing					
		1XXX	Instruction			
			1XX Personal Services - Salaries	2,129.19	483.84	
			2XX Personal Services - Employee Benefits	184.97	57.26	
			3XX Purchased Professional and Technical Services	6,507.90	1,000.00	
			5XX Other Purchased Services	188.04	1,995.35	
			6XX Supplies and Materials	5,440.53	2,934.93	
390	State Career & Technical Ed Entitlement - Undistributed					
		1XXX	Instruction			
			1XX Personal Services - Salaries	55,349.01	68,322.96	
			2XX Personal Services - Employee Benefits	5,240.46	6,540.09	
			5XX Other Purchased Services	350.94	1,889.72	
			6XX Supplies and Materials	407.36	1,239.07	
			810 Dues and Fees	0.00	139.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710 School Sponsored Extracurricular Activities					
	34XX Extracurricular - Activities					
			1XX Personal Services - Salaries	6,832.33	3,472.20	
			2XX Personal Services - Employee Benefits	36.88	17.82	
			810 Dues and Fees	25.00	0.00	
	720 School Sponsored Athletics					
	35XX Extracurricular - Athletics					
			1XX Personal Services - Salaries	76,565.27	70,821.21	
			2XX Personal Services - Employee Benefits	781.06	523.71	
			4XX Purchased Property Services	0.00	797.50	
			5XX Other Purchased Services	839.94	379.18	
			6XX Supplies and Materials	5,897.74	4,775.63	
	910 Food Services					
	31XX Food Services					
			1XX Personal Services - Salaries	60,000.00	0.00	
			5XX Other Purchased Services	9,743.90	9,770.25	
	999 Undistributed					
	61XX Operating Transfers to Other Funds					
			910 Operating Transfers to Other Funds	124,216.09	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,746,414.95</u>	<u>7,872,602.14</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					875,277.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,860,643.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,872,602.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	35,146.27	Less Last Year	96,975.95	(4b)	-61,829.68	
					-61,829.68	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					801,489.49	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	642,938.79	667,363.42
	1112 District Levy - Personal Property	1,937.35	2,522.32
	1113 District Levy - Heavy Motor Vehicles	6.07	7.73
	1114 District Levy - Pers Prop/Mobile Homes	989.88	2,333.59
	1190 Penalties and Interest on Taxes	2,823.22	1,473.28
	1510 Interest Earnings	454.13	21.18
	1900 Other Revenue from Local Sources	252.84	932.71
	2220 County On-Schedule Trans Reimb	88,902.98	72,641.15
	3210 State On-Schedule Trans Reimb	88,902.96	72,641.16
	3444 State School Block Grant	9,241.88	9,241.88
	3446 SB96 Block Grant Reimbursement	1,313.89	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		837,763.99	829,178.42

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		26,541.16	29,874.79
		2XX Personal Services - Employee Benefits		1,369.44	1,490.80
		6XX Supplies and Materials		708.75	230.00
	24XX Support Services - School Administration				
		1XX Personal Services - Salaries		15,002.09	0.00
		2XX Personal Services - Employee Benefits		0.93	0.00
	25XX Support Services - Business				
		1XX Personal Services - Salaries		34,264.09	30,602.92
		2XX Personal Services - Employee Benefits		272.87	143.21
	26XX Operation and Maintenance of Plant Services				
		1XX Personal Services - Salaries		1,624.69	0.00
		2XX Personal Services - Employee Benefits		65.19	0.00
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		343,950.13	197,839.57
		2XX Personal Services - Employee Benefits		39,590.26	37,619.35
		3XX Purchased Professional and Technical Services		22,275.68	13,953.68
		4XX Purchased Property Services		82,381.34	79,600.55
		5XX Other Purchased Services		27,045.06	31,571.22
		6XX Supplies and Materials		74,315.57	46,471.82
		7XX Property and Equipment Acquisition		24,227.37	0.00
		810 Dues and Fees		54.19	122.99



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
		4XXX	Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	34,718.00	0.00	
	280	Special Education - Local and State				
		26XX	Operation and Maintenance of Plant Services			
			5XX Other Purchased Services	50.26	0.00	
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	38,100.72	52,512.08	
			2XX Personal Services - Employee Benefits	8,849.55	9,589.06	
			4XX Purchased Property Services	3,436.96	2,382.10	
			5XX Other Purchased Services	384.15	657.23	
			6XX Supplies and Materials	936.82	30.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	55,000.00	150,000.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				835,165.27	684,691.37	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					134,491.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					829,178.42	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					684,691.37	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	11,638.75	Less Last Year	47,023.12	(4b)	-35,384.37
					-35,384.37	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					243,594.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	64,983.77	59,056.77
	1112 District Levy - Personal Property	77.33	227.60
	1113 District Levy - Heavy Motor Vehicles	0.61	0.69
	1114 District Levy - Pers Prop/Mobile Homes	128.89	215.37
	1190 Penalties and Interest on Taxes	423.97	138.57
	1510 Interest Earnings	82.50	2.72
	5200 Sale or Compensation for Loss of Assets	0.00	22,750.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>65,697.07</u>	<u>82,391.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
	27XX	Student Transportation Services			
		7XX	Property and Equipment Acquisition	104,096.00	121,033.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>104,096.00</u>	<u>121,033.33</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	110,064.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,391.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	121,033.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	103,533.33	
Less Last Year	47,682.00	(4b)
	55,851.33	
	55,851.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	127,274.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	1,229,281.76	1,051,962.34
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,229,281.76</u>	<u>1,051,962.34</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	666,503.83	705,557.93
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	8,077.25	19,208.16
	221X Improvement of Instruction Services				
		2XX	Personal Services - Employee Benefits	10,004.14	10,267.99
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	32,675.88	34,883.69
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	12,794.94	12,183.56
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	70,468.02	75,456.57
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	15,793.45	11,912.90
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	47,564.94	41,891.98
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	31,596.99	29,492.48
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	136,739.49	132,655.96
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	25,212.54	26,854.65
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	8,932.56	8,897.67
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	48.95	1,471.49
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	0.00	3,426.43
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	5,921.64	8,233.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	316 Data For Achievement					
		23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		2,822.43	1,944.61	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
		2XX Personal Services - Employee Benefits		253.64	62.05	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
		2XX Personal Services - Employee Benefits		8,156.83	8,682.26	
	610 Adult Continuing Education Programs					
		1XXX Instruction				
		2XX Personal Services - Employee Benefits		491.23	737.35	
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
		2XX Personal Services - Employee Benefits		1,088.86	587.23	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
		2XX Personal Services - Employee Benefits		11,826.95	11,249.86	
	8XX Community Services Programs					
		33XX Community Services				
		2XX Personal Services - Employee Benefits		1,338.98	25.94	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,098,313.54</u>	<u>1,145,683.96</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					388,431.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,051,962.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,145,683.96	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					294,709.64	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
148 Mac		
	1900 Other Revenue from Local Sources	150.00
149 Medicaid		
	3355 Medicaid - Miscellaneous	7,200.84
	3357 Montana Administrative Claiming Reimbursement	492,848.79
150 Medicaid		
	3355 Medicaid - Miscellaneous	69,403.98
154 Miscellaneous State Grant		
	1900 Other Revenue from Local Sources	379.10
287 Johnson O'Malley (JOM)		
	1900 Other Revenue from Local Sources	4,818.00
435 Title V, Part A, Innovative Programs		
	1900 Other Revenue from Local Sources	164.35
447 Summer School		
	1900 Other Revenue from Local Sources	15.19
467 IDEA Part B		
	1900 Other Revenue from Local Sources	290.17
507 ASP		
	1920 Contributions/Donations from Private Sources	2,500.00
603 Title I - Schoolwide		
	4200 Title I, Part A, Improving Basic Programs	669,568.00
605 Gen YOUth Foundation		
	1900 Other Revenue from Local Sources	3,170.00
614 Title VII, Indian Education		
	4130 Title VII Indian Education	102,837.34
619 MOST		
	5700 Resources Transferred from Other School Districts or Cooperatives	15,451.73
621 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	62,163.00
627 Linderman Resource		
	1900 Other Revenue from Local Sources	1,500.00
635 21st Century Community Learning		
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
641 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)		
	4370 Title VI, Part B, Subpart 2, Rural Low-Income Schools (RLI)	21,913.49
642 Title III Part A English Language Acquisition		
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	6,223.00
647 Title I, Part C, Migrant Ed		
	4250 Title I, Part C, Migrant Education	39,111.00



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653 IDEA Preschool

4570 IDEA Preschool 11,104.00

661 Gifted and Talented

3600 State Gifted & Talented Reimbursement 5,409.00

667 IDEA Part B

4560 IDEA, Part B, Children with Disabilities 367,762.00

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

1,935,293.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
149	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		501,612.68
			149 Subtotal		<u>501,612.68</u>
150	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,975.08
			2XX Personal Services - Employee Benefits		57,360.20
			3XX Purchased Professional and Technical Services		30,263.59
			5XX Other Purchased Services		6,101.53
			6XX Supplies and Materials		19,906.14
			810 Dues and Fees		750.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		15,845.86
			2XX Personal Services - Employee Benefits		5,537.98
			3XX Purchased Professional and Technical Services		9,407.28
			150 Subtotal		<u>167,147.66</u>
414	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		12,319.17
			2XX Personal Services - Employee Benefits		3,316.62
			6XX Supplies and Materials		3,300.21
			414 Subtotal		<u>18,936.00</u>
428	Migrant Education				
	425	Title I, Part C, Migrant Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		24,952.03
			2XX Personal Services - Employee Benefits		3,892.22
			6XX Supplies and Materials		2,200.00
			428 Subtotal		<u>31,044.25</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
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PRC	Program	Function	Object	2015 Value	2016 Value
447	Summer School				
	425	Title I, Part C, Migrant Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		608.40
			2XX Personal Services - Employee Benefits		138.81
			447 Subtotal		747.21
603	Title I - Schoolwide				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		515,559.57
			2XX Personal Services - Employee Benefits		126,126.13
			3XX Purchased Professional and Technical Services		3,320.00
			5XX Other Purchased Services		3,157.73
			6XX Supplies and Materials		17,610.67
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,875.26
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits		900.29
	425	Title I, Part C, Migrant Education			
		1XXX	Instruction		
			6XX Supplies and Materials		155.35
			603 Subtotal		669,705.00
614	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		121,823.89
			2XX Personal Services - Employee Benefits		15,967.61
			6XX Supplies and Materials		1,134.50
			614 Subtotal		138,926.00
619	MOST				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,748.83
			2XX Personal Services - Employee Benefits		775.17
			6XX Supplies and Materials		4,476.00
			619 Subtotal		15,000.00
621	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		22,561.12



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		4,597.34
			3XX Purchased Professional and Technical Services		34,991.92
			5XX Other Purchased Services		12.62
			621 Subtotal		62,163.00
635	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		44,362.72
			2XX Personal Services - Employee Benefits		3,809.11
			5XX Other Purchased Services		732.13
			6XX Supplies and Materials		2,407.04
			635 Subtotal		51,311.00
642	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
		1XXX Instruction			
			1XX Personal Services - Salaries		5,782.42
			2XX Personal Services - Employee Benefits		440.58
			642 Subtotal		6,223.00
647	Title I, Part C, Migrant Ed				
	425 Title I, Part C, Migrant Education				
		1XXX Instruction			
			5XX Other Purchased Services		1,316.20
			6XX Supplies and Materials		1,639.05
			647 Subtotal		2,955.25
653	IDEA Preschool				
	457 IDEA Preschool				
		1XXX Instruction			
			1XX Personal Services - Salaries		9,104.00
			2XX Personal Services - Employee Benefits		2,000.00
			653 Subtotal		11,104.00
661	Gifted and Talented				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries		128.64
			2XX Personal Services - Employee Benefits		18.82
			6XX Supplies and Materials		2,771.00
			661 Subtotal		2,918.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
667	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		310,351.59
			2XX Personal Services - Employee Benefits		39,176.41
			3XX Purchased Professional and Technical Services		4,247.76
			5XX Other Purchased Services		612.34
			6XX Supplies and Materials		13,374.20
			667 Subtotal		367,762.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,047,555.81

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					96,954.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,935,293.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,047,555.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	6,708.27	Less Last Year	11,714.67	(4b)	-5,006.40	
					-5,006.40	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					-20,313.41	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
148 Mac	150.00	0.00	150.00
149 Medicaid	500,049.63	501,612.68	-1,563.05
150 Medicaid	69,403.98	167,147.66	-97,743.68
154 Miscellaneous State Grant	379.10	0.00	379.10
287 Johnson O'Malley (JOM)	4,818.00	0.00	4,818.00
414 Title VII, Indian Education	0.00	18,936.00	-18,936.00
428 Migrant Education	0.00	31,044.25	-31,044.25
435 Title V, Part A, Innovative Programs	164.35	0.00	164.35
447 Summer School	15.19	747.21	-732.02
467 IDEA Part B	290.17	0.00	290.17
507 ASP	2,500.00	0.00	2,500.00
603 Title I - Schoolwide	669,568.00	669,705.00	-137.00
605 Gen YOUth Foundation	3,170.00	0.00	3,170.00
614 Title VII, Indian Education	102,837.34	138,926.00	-36,088.66
619 MOST	15,451.73	15,000.00	451.73



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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
621 Title II, Part A, Teacher/Principal Train/Recruit	62,163.00	62,163.00	0.00
627 Linderman Resource	1,500.00	0.00	1,500.00
635 21st Century Community Learning	51,311.00	51,311.00	0.00
641 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	21,913.49	0.00	21,913.49
642 Title III Part A English Language Acquisition	6,223.00	6,223.00	0.00
647 Title I, Part C, Migrant Ed	39,111.00	2,955.25	36,155.75
653 IDEA Preschool	11,104.00	11,104.00	0.00
661 Gifted and Talented	5,409.00	2,918.46	2,490.54
667 IDEA Part B	367,762.00	367,762.30	-0.30
Total	1,935,293.98	2,047,555.81	-112,261.83



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	38,803.57	30,575.34
	1112 District Levy - Personal Property	96.47	123.42
	1113 District Levy - Heavy Motor Vehicles	0.37	5.14
	1114 District Levy - Pers Prop/Mobile Homes	58.46	119.14
	1190 Penalties and Interest on Taxes	154.74	76.87
	1510 Interest Earnings	44.83	1.19
	1900 Other Revenue from Local Sources	1.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,159.44</u>	<u>30,901.10</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	16,995.27	0.00
			2XX Personal Services - Employee Benefits	486.52	63.65
			3XX Purchased Professional and Technical Services	0.00	1,540.54
			5XX Other Purchased Services	34.30	2,750.24
			6XX Supplies and Materials	12,421.21	4,154.99
			810 Dues and Fees	0.00	750.00
		23XX Support Services - General Administration			
			6XX Supplies and Materials	0.00	5,777.91
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	20,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>29,937.30</u>	<u>35,037.33</u>



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					10,041.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,901.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					35,037.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	3,853.00	Less Last Year	0.00	(4b)	3,853.00	
					3,853.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,758.57	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	11,956.42	19,424.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>11,956.42</u>	<u>19,424.54</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		2,994.80	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,994.80</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	10,551.43	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,424.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,975.97	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	209.69	2,703.55
	4820 Federal Impact Aid - Title VIII	386,804.46	384,978.44
	6100 Material Prior Period Revenue Adjustments	-429.54	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		386,584.61	387,681.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	228,647.92	178,671.39
			2XX Personal Services - Employee Benefits	3,107.19	3,701.32
			3XX Purchased Professional and Technical Services	0.00	1,990.00
			6XX Supplies and Materials	50,046.78	33,580.78
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	6,368.03	0.00
			810 Dues and Fees	2,022.50	3,675.00
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	7,487.37	0.00
			4XX Purchased Property Services	7,314.33	0.00
			6XX Supplies and Materials	69,098.42	25,402.77
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	21,383.81	0.00
	280 Special Education - Local and State				
	21XX Support Services - Students				
			1XX Personal Services - Salaries	29,585.52	21,116.85
			2XX Personal Services - Employee Benefits	7,699.84	6,959.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				432,761.71	275,097.41



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					417,758.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					387,681.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					275,097.41	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	25,000.74	Less Last Year	54,840.50	(4b)	-29,839.76	
					-29,839.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					500,503.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	29,885.24	12,404.49
	3281 State Technology Aid	7,635.68	7,536.75
	3445 State Combined Fund School Block Grant	11,839.40	11,839.40
	3447 SB96 Combined Block Grant Reimbursement	257.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		49,618.27	31,780.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	44,137.74	39,747.94	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,137.74	39,747.94	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						40,675.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						31,780.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						39,747.94 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	8,949.85	Less Last Year	7,651.15	(4b)	1,298.70	
						1,298.70 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						34,006.70 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	0.00	2,804.18
	6100 Material Prior Period Revenue Adjustments	-200.27	0.00
	9710 Residual Equity Transfers In	7,346.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,145.73</u>	<u>2,804.18</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	137,223.48	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				137,223.48	0.00

Schedule Of Changes Worksheet						Fund Code 61
Beginning Fund Balance						7,510.09 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,804.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	137,223.48	(4b)	-137,223.48
						-137,223.48 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						-126,909.21 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	73,114.50	8,863.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		73,114.50	8,863.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	3,037.76	2,524.56
			2XX Personal Services - Employee Benefits	0.00	615.95
			3XX Purchased Professional and Technical Services	2,274.50	4,025.00
			5XX Other Purchased Services	16,036.64	7,512.81
			6XX Supplies and Materials	13,894.70	8,544.65
			7XX Property and Equipment Acquisition	2,873.97	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				38,117.57	23,222.97

Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	74,132.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,863.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,222.97	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 1,803.00 Less Last Year 126.50 (4b)	1,676.50	
	1,676.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	61,449.20	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	4,024.46
	1900 Other Revenue from Local Sources	874.89	0.00
	5300 Operating Transfers from Other Funds	154,216.09	170,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	117,025.54	130,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		272,116.52	304,024.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	22,583.77	1,020.47
			2XX Personal Services - Employee Benefits	179.02	76.20
			3XX Purchased Professional and Technical Services	0.00	6,482.05
			5XX Other Purchased Services	39,964.57	12,615.39
			6XX Supplies and Materials	43,133.11	82,788.01
	26XX Operation and Maintenance of Plant Services				
			3XX Purchased Professional and Technical Services	0.00	106,779.26
			4XX Purchased Property Services	12,401.00	12,102.00
			6XX Supplies and Materials	1,711.00	2,804.18
			7XX Property and Equipment Acquisition	11,266.00	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	54,806.44	144,407.14
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				186,044.91	369,074.70

Schedule Of Changes Worksheet				Fund Code 82
Beginning Fund Balance				490,165.20 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				304,024.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				369,074.70 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	4,801.94	Less Last Year	37,861.05 (4b)	-33,059.11
				-33,059.11 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				392,055.85 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	411,407.72	369,449.61
XX	39X 1XXX 112	Certified Teacher Staff Salaries	55,349.01	68,322.96
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	175,576.94	236,835.89
XX	457 1XXX 112	Certified Teacher Staff Salaries	14,477.64	9,104.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	4,073,836.82	4,419,930.65
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	43,420.44	4,887.16
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	141,816.86	146,203.10
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	226,321.61	54,101.65
XX	XXX 4XXX 720	Purchase of Existing Buildings	25,547.25	1,917.04
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	279.00	88,388.45
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	181,591.20
b. Related Services Block Grant Entitlement	60,530.40
c. Total Entitlements Subject to Reversion	242,121.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	322,021.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	995,956.14
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	734,229.24	0.00	0.00	0.00	0.00
280	1XXX	2XX	140,653.05	0.00	0.00	0.00	0.00
280	1XXX	3XX	1,826.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,946.28	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	88,224.92	0.00	0.00	0.00	21,116.85
280	21XX	2XX	0.00	0.00	0.00	0.00	6,959.30
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	53,729.24	0.00	0.00	0.00	0.00
280	24XX	2XX	11,264.05	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			1,032,873.28	0.00	0.00	0.00	28,076.15

1,060,949.43

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0477-62212047

**** Recalculated ****

24 Lake County

0477 Polson Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	38,050.00	0.00	0.00	0.00	38,050.00
Land Improvements	619,982.37	0.00	0.00	0.00	619,982.37
Buildings	14,760,395.19	0.00	0.00	0.00	14,760,395.19
Machinery and Equipment	3,360,092.59	0.00	0.00	0.00	3,360,092.59
Construction in Progress	691,890.10	0.00	0.00	0.00	691,890.10
Totals at Historical Cost	19,470,410.25	0.00	0.00	0.00	19,470,410.25
Depreciation					
Improvement Accum	278,535.09	0.00	0.00	0.00	278,535.09
Building Accum	6,799,025.83	0.00	0.00	0.00	6,799,025.83
Machinery and Equipment Accum	2,370,119.95	0.00	0.00	0.00	2,370,119.95
Total Accumulated Depreciation	9,447,680.87	0.00	0.00	0.00	9,447,680.87
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	10,022,729.38	0.00	0.00	0.00	10,022,729.38

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0477-62212047

**** Recalculated ****

24 Lake County

0477 Polson Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	783,172.95	0.00	0.00	0.00	783,172.95	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	783,172.95	0.00	0.00	0.00	783,172.95	0.00	0.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0477-62212047

**** Recalculated ****

24 Lake County

0477 Polson Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	773,912.46	88,528.68	0.00	862,441.14
Net Pension - TRS	7,405,841.80	1,112,923.88	0.00	8,518,765.68